IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.812 OF 2000

The Commissioner of Income Tax
Mumbai City I, Mumbai .. Appellant
V/s
Mr.Mohammad Y.Mohammed .. Respondent

Mr.A.S.Rao for the Appellant.

CORAM: S.RADHAKRISHNAN &
A.S.AGUIAR, JJ.

DATE : 06.06.2005.

P.C.:

1. Heard the learned Counsel for the Appellant. Perused the order passed by the Income Tax Officer dated 25.8.1994 levying the penalty under Section 271B of the Income Tax Act on the ground that the Audit Report had not been filed alongwith the Return of Income within the time limit prescribed under Section 139(1) of the Income Tax Act.

2. Perused the order passed by the Income Tax Appellate Tribunal dated 29th November, 1999 wherein it is categorically mentioned that in such a case of delay the Tribunal itself has taken a view in seven similar cases that the penalty under Section 271B of the Income Tax Act is not exigible. Mr.Rao, the learned Counsel for the Appellant is unable to point out whether any contrary view is taken and whether the aforesaid seven judgments have been set aside. Under these circumstances, we do not find any question of law

involved in this Appeal. Hence, Appeal stands dismissed.

(S.RADHAKRISHNAN,J.)

(A.S.AGUIAR,J.)